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T H O U G H T S

ON THE

Present State

OF THE

APPLICATION FOR A REPEAL

OF THE

S H O P - T A X:

W I T H

Remarks on Mr. De Lolme's Observations on Taxes.

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*Que m'importe d'où il soit, pourvu qu'il se trouve utile.*

ROLLIN.

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APPLICATION FOR A REPLY

OF THE

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T H O U G H T S  
ON THE  
PRESENT STATE  
OF THE  
APPLICATION FOR A REPEAL  
OF THE  
S H O P - T A X.

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APPLICATION FOR A REWARD

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T H O U G H T S  
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S H O P - T A X.

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IT is one of those peculiar Privileges, which attend the Form of Government in this Country, that no Length of Time precludes an Appeal to that Branch of the Legislature, which is bound to hear the Grievances of the meanest Subject. In arbitrary States, the Will of a Monarch may prohibit all farther Proceedings; but

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the English Constitution is so admirably formed, the Prerogatives of the Crown and the Privileges of the People are so clearly and so justly defined, that the Complaints of injured Citizens may be reiterated in Parliament until those Grievances be redressed.

Nor is this Right dangerous to the Existence of the State; for, while the Cause, which is supported by Sophistry, Clamour, or Party, must in the End sink under repeated Investigation; that, which has Truth and sound Reasoning for its Basis, will rise superior to Misrepresentation, and the Clouds which Ignorance or Interest may throw around it.

These Observations apply to a Question which has frequently been brought under the Discussion of Parliament; the Principle and Operation of the Shop-Tax, professedly a novel System of Revenue in this Country, and, as such, a Measure of Administration, which cannot be too carefully inspected, nor, if the Objections to it be well-founded, too severely condemned.—On a Subject of this kind, it will naturally be asked, From  
what

what Source can Information be derived?—The Parties affected by it are too much interested to rely on their Assertions, and the Writers on Taxes and Revenue cannot be Evidence on a System of Taxation, which did not exist till long after they had published their Sentiments.—In the Course of the last Winter, an Author appeared, who may be safely depended on for his Impartiality, and whose Character and Reputation are fully sufficient to procure him an attentive and candid Perusal. — Mr. De Lolme, whose Treatise on the Constitution of England has justly established his Fame, published some Observations on Taxes; and, however speculative, or even visionary, his Substitution for a Window-Tax may be found, his Observations on the Shop-Tax, so far as his Information is founded, merits much Attention and Regard.—To rectify some of the Mistakes, which from a Want of practical Knowledge he has fallen into, and still farther to enforce his Reasoning, as well as again to press this Subject upon the Minds of the Members of the Legislature previous to the Meeting of Parliament, is the Design of the following Pages.



Mr. De Lolme begins with an Observation, that "the Principle, on which the present Shop-Tax is grounded, is much more irrational than the System of Taxation on Light." — "It is a Tax on the very Reverse of Property:" — and by a happy Allusion he has observed, "it is a Tax laid on a Debt."

A Plea, formerly urged in Defence of the Tax, has been, that, allowing it was a Debt, it was a Debt voluntarily contracted, and consequently a Part of a Trader's Expences in Trade. But, would not the same Argument apply to the bad Debts a Trader suffers the Burthen of?— they also form a Part of his Expences in Trade; yet, what Legislator was ever so visionary, or so unjust, as to think of raising a Revenue from the Incumbrances of that Kind, which it is well known every Trader is liable to.

Mr. De Lolme proceeds to observe, "that the Shop-tax is still more oppressive, as a Tax upon a House, unconnected and independent of the Shop."

And here rests much indeed of the Strength of the Argument in Favour of the Shopkeepers. It has been shewn in Evidence to the House of Commons; it has been elucidated by Cases al-

most

most without Number, and without end; it is a Fact well known to every enquiring Observer, that the House a Trader occupies is an Incumbrance upon him, so far as it is connected with his Trade, and that he is compelled to accept of it at an overvalued and exorbitant Rate, for the Purpose of procuring a Shop adapted to his Business;—on this House, not on his Shop, is his Tax levied! With great Justice, though our Author cavils at the Phrase, might this Act originally be called, *a Bill for raising Money under false Pretences.*

His Reasoning, on the improper Arguments which have been urged against the Shop-Tax, is founded on a Want of Acquaintance with the Proceedings on the Subject; he states that “being a personal Tax is in itself no Ground of Objection.”

But the Chancellor of the Exchequer was always of a different Opinion, and has declared, that, if he could be convinced it were a personal Tax upon the Shopkeeper, he should think it a severe one indeed. It has been the Business therefore of the Persons, delegated to obtain a Repeal of the Tax, to bring forward every  
Argument

Argument which proved the Personality of the Tax, and the Public appears to bear Testimony of their Success.

A Personal Tax upon a Trader, which is not guided by, or proportioned to, the Profits he derives from his Business, and consequently not regulated by his Ability to discharge it, must of Necessity be unjust.—Nor has Mr. De Lolme been peculiarly happy in the Instances he has stated to prove the Propriety of personal Taxes; the Duty on Auctions is constantly agreed to be paid by the Buyer and Seller, the Auctioneer is only the Medium through whom it is collected; and, had this been the real, as it was the pretended, Principle of the Shop-Tax, it would have changed the Ground of Objection. The Duty on Legacies is again instanced as a personal Tax, but that is rateable, and the Cases would only have been parallel, had the Legatee, who received a Legacy of One Hundred Pounds, been liable to a heavier Duty than he who received One of a Thousand; for, the Fact is, the Trader, who is encumbered with an expensive House, is compelled to pay a much greater Tax than he who trans-

acts



acts his Business without that Deduction from his Profits.

The Word *partial* is another Source of Objection to Mr. De Lolme ; and he exemplifies his Argument by observing, that it would afford no Relief to the Shopkeepers were the Wholesale Traders taxed also. The Shopkeepers have never contended for the Expediency of taxing them ; but, if Traders are to be the Objects of Taxation, and it is the Determination of Government to raise a certain Sum from their Purses, without having Recourse to the Medium of Commerce by a Duty on Commodities, it may be just to argue a Tax is partial in its Principle which selects one Body of Traders, and that the inferior and least considerable, to sustain the Burthen of such a Tax. Whenever the Shop-Tax is abandoned, it is not probable the Wholesale Traders will be the Substitutes for its Produce ; for, it has been observed by respectable Authority, that it is next to an Impossibility to determine who are and who are not Traders, in the general Sense of the Word. In a certain View, every Gentleman, who fells the Timber on his Estate, and  
disposes

disposes of it for his own Emolument, is a Retail Trader, and the Cultivator of Land or Breeder of Cattle is in many Instances as much a Trader as the Manufacturer or Importer.

The Word *partial* has been applied, however, not only to the Principle, but to the Operation, of the Shop-Tax. It is a Matter of Notoriety, how loosely the Act is worded, and how variously and oppressively it has been interpreted, in Order to include one Description of Persons and to exclude another. No Man knows how long he may be safe under the Execution of an Act which gives no definite Description of the Terms by which he is to defend his Cause, and which leaves it in the Power of an Officer, or Inspector, fromt he Tax-Office, to mark him out, and hunt him down as a Beast of Prey.—What is the Process on such Occasions? A Surveyor is found, whose Interest it is to ferret out some poor Manufacturer who occupies a Chamber up three Pair of Stairs, to summon him before the Commissioners, and compel him to answer, whether, at any Time whatever, he sold Goods to the Consumer; for, that is the Distinction now attempted to be laid down, (not that of keeping a Shop  
open

open for the Purpose of Trade;) when, if he cannot exculpate himself at once from such a Crime, he is rated, and compelled to pay. The Shopkeepers are, indeed, much flattered by Mr. De Lolme's Comparison between them and the Peers of the Realm; but, as it does not afford them any Relief, so they do not conceive how it applies. Every Commoner, when he is made a Peer, knows the Fees he has to pay, and the Demand which will be made upon him, are proportioned to his Rank. If the Word *partial* (which it is confessed is not the most decisive Adjective in the English Language) answers to disproportionate, or inequitable, it may with peculiar Propriety be applied to the Operation of the Shop-Tax.

It is not meant, however, to bring forward Mr. De Lolme for the sole Purpose of commenting on his Errors; his main Argument is too well founded to receive any considerable Injury from Mistakes, even if they were more material than those which have been pointed out. He observes, "the Project of taxing Shops and Shopkeepers is a Task of some Difficulty. The Business of



“ Shopkeeping is a doubtful Business; some get  
 “ Fortunes by it, while others absolutely lose the  
 “ Property with which they have embarked in  
 “ Trade; it is a Business of Chance, *Res Aleæ ple-*  
 “ *na*, the laying a Tax on that Business should be  
 “ considered with Attention.”

It was an Idea very prevalent on the Introduc-  
 tion of the Shop-Tax, that Shopkeepers were in  
 general in a high State of Affluence and Prospe-  
 rity; the Disclosure of many of their Circumstan-  
 ces, to those who have had any Concern either  
 in officially levying the Tax or in endeavouring  
 to obtain its Repeal, has demonstrated the Fallacy  
 and Mistake of the Notion. It is seldom very  
 fair to estimate a Man's Wealth by the Splendor  
 of his Dress or Equipage, and it is still more un-  
 just to reason on the Riches of Shopkeepers by the  
 showy Appearance of their Shops, when it is re-  
 collected, that, by the Display of their Goods,  
 they are to obtain their Subsistence, and that too  
 often the Poverty within is the true Cause of Bril-  
 liancy without. A Man who has little to lose  
 is easily induced to hazard that little in Appearan-  
 ces: Many an Adventurer has expended his whole  
 Revenue

Revenue on his Person, and eclipsed in the Ball-Room the first Peer of the Realm.

If there be any fair Mode of estimating the Advantages of a Retailer's Trade, it is by fixing on a District at a certain Period of Time, observing what has been the Fate of the Traders in it, how long they have continued in their Situation ; and, though, from the infinite Variety of Circumstances which operate upon their Conduct, no exact Average can be made, yet a Judgement may be obtained on this Point with more Certainty than by selecting a few opulent or fortunate Traders as the Standard of general Success.

It does not appear, from any authentic Document, that Shopkeepers have ever advanced a Claim to be exempted from Taxes themselves, or where they cannot immediately raise the Tax on the Consumer ; yet it does not seem reasonable, that, when a Tax is laid professedly on the Consumer, he, as well as the Shopkeeper, should know what they have to pay to it. An Instance of this Kind is the Duty on Silver Plate ; every Purchaser of that Article knows (that is, if he

chooses to make himself Master of the Article he is contracting for) that it is 6d. per Oz. He has the Satisfaction of being assured that he is not imposed on by a fraudulent Extortion of the Trader, or that, if it is to be given into the Value of the Article, the Shopkeeper must indemnify himself by some other Advance on his Profits. There is a Manliness, and Publicity, in such Kind of Taxes, which is much more congenial to the Sentiments of the British Nation than the dark Machinations and insidious Pretences of a Shop-Tax ; — at one Time, an Impost on the Shopkeeper ; at another, a Duty to be levied on the Public.

“The Possibility of Profits (it is said by Mr. De Lolme) might perhaps also be made the Object of a Tax.” Does the Legislature reason in this Manner on Taxes in general ? Would it be equitable to hold out as an Encouragement to Industry a Tax on the Possibility of Profits ? — To say to a Person, undertaking to improve a large Tract of waste Land, we will tax you on a Possibility of your Profits ; you are engaging in a hazardous Experiment ; we have a right to anticipate your Advantages. Would it not rather be the Interest



rest of Government to wait till this Possibility is attained to a Certainty, and then to demand a Contribution from known and acknowledged Property? However, as Mr. De Lolme continues, the Shop-Tax is framed in the absolute Certainty of the Losses of the Shopkeeper.

It is unnecessary to resort, as Mr. De Lolme has done, to assumed and fictitious Cases to prove the Absurdity of the Assessments under the Shop-Tax. The Cases of St. Edmund the King, Westminster-Hall, the Abbey, and Tombs, which are stated by him with much Wit and Humour, are absolutely realised by a Charge upon the Bank of England as a Retail Shop; and, in Order to come at the Value of this Shop, the Officer of Government takes the Value of certain Shops, long since destroyed, and built on by the Corporation of the Bank. The well-known Case of the Hosier at Bath, (which was authenticated in the House of Commons,) who is rated at the Rent of a large Inn, to which a small Shop is attached, may form a Parallel for Severity to any mentioned by Mr. De Lolme; and the only Relief allowed him is the Removal from a Situation he has long occupied, and with Industry obtained a comfortable Main-

Maintenance, to the Chance of a Station where he has every Step of Life to tread over again, and many an unknown Difficulty to encounter.

It may, perhaps, be observed, that, after these weighty substantial Arguments against a Shop-Tax, how came it to be adopted by an able Financier, and sanctioned by the Legislature? This is no Part of Mr. De Lolme's Plan to account for, but may be explained with much Ease to the Public. Every Minister, who brings forward a Tax, has Credit for his Industry in producing the Plan, and for his Labour in maturing it; for, it is a Kind of established Maxim with many Gentlemen, violent in general Opposition in the House of Commons, that a Money-Bill must be supported; and, as Finance is not their peculiar Study, they are unable and unwilling to combat the Minister on such Points. It is well known the Interest of the national Debt must be paid, and the Supplies provided for. Besides which, there might be another Reason why the Shop-Tax was not likely to meet with successful Opposition in the House of Commons, it being apparent it could not greatly affect the landed Interest,

Interest; and, without any Disrespect to the Gentlemen who compose that House, it is not to be supposed they were very anxious to take up a Cause in which they had no Kind of Interest; the Weight of the Burden fell upon the Metropolis, and some large Towns and Cities, many of whom had no immediate Representatives in the Senate; and, of those who had, they were not sufficiently informed of the Nature of the Question, to be able to resist successfully a Measure supported by all the Influence of Administration. —In the ensuing Year, when the Subject began to be fully investigated, the Shop-Tax grew most justly unpopular; and, although there never were any Riots or Disturbances in any Town or City in the Kingdom, yet the Dissatisfaction was universally prevalent, and Petitions to the House of Commons, or Instructions to their Representatives in Parliament, were presented from the following Places; London, Bath, Bristol, Westminster, Southwark, York, Exeter, Leeds, Manchester, Halifax, Wakefield, Sheffield, Thirsk, Liverpool, Southampton, Preston, Birmingham, Durham, Carlisle, Cirencester, Dorchester, Salisbury, Chester, Coventry, Shrewsbury, Worcester,



ter, Norwich, Glasgow, Edinburgh, with many others, whose Names cannot at this Time be collected.—To this Cloud of Petitions, with the Evidence which was produced in Support of them at the Bar of the House of Commons, the Minister deemed it necessary in some Measure to give Way, and he introduced a Modification, as it was called, which, though no Kind of Alleviation to the Pressure the Shopkeeper sustained from such an unequal and oppressive Tax, was an avowed Acknowledgement of its being a Burthen upon the Trader, not a Tax on the Consumer; for, if a Tax on the Public, why was it necessary to assist the Shopkeeper, who was not affected by it. Indeed, the Modification of a Tax, which was contended to be no Grievance, involves in it such an Absurdity, that one is surpris'd at its being adopted by any reasonable or thinking Man; yet, such is the Ease and Readiness with which some Gentlemen follow a Minister on Questions of Revenue, that there were not wanting Persons who openly profess'd they now voted for the Continuance of that Tax, which, unmodified, they wish'd to repeal; and, perhaps, the only Ground on which they can be justified is, that, as all new

Taxes

Taxes are a Matter of Experiment, it would be Right at least to wait till that Experiment had been tried in every possible Way. It appeared, however, in the Year 1787, that the Tax had not lost any of its Objections, nor had the Repeal lost any of its Friends. A Division of One Hundred and Forty-Nine Members took Place on the 24th of April, in Favour of the Motion; a Number which (circumstances considered) surprised some of the warmest Advocates of the Shopkeepers. It was pretty evident, that, if One Hundred and Forty-Nine Gentlemen divided with them on a Question, in which they had every Prejudice to combat, and no Influence or Interest to secure Friends, it was a fair Presumption, there must be some sound Argument in their Cause.— From this Period, the Hopes of the Shopkeepers appeared considerably to revive.

In 1788, a Petition was presented to the House of Commons, which attracted considerable Notice, and was mentioned with Respect by many of the Members who entered into Debate. This was signed by upwards of One Hundred Gentlemen in the City of London; Commissioners, named and appointed to put the Act into Execution; representing, that, so oppressive was the Law in its Operation,

tion, so opposite to the Principles on which it professed to be formed, and so repugnant to the Dictates of Justice and Humanity, that they knew not how to put it into Force consistently with a Regard to their Oaths and to their Duty as Citizens and as Men. The Majority of these Petitioners not being Shopkeepers, therefore unbiassed by Interest, and well acquainted with the Subject from the numerous Appeals which had come under their Decision, their Testimony may well be considered as unobjectionable. The Issue proved, however, that the Cause had not gained so much Ground as the Shopkeepers could have wished; nor could it be said to have materially lost; for, on a Division in a much thinner House than in 1787, the Difference between the Majority and Minority, which in that Year was Thirty-Six, was only altered to Forty-Three, a Variation so trivial as scarcely to be worthy Observation; and, from the Practice of pairing off, which is frequently adopted by Gentlemen in a busy and fatiguing Part of the Session, and on a well-known Question, may easily be accounted for.

An Event happened soon after, which served to convince the public, that the unpopularity  
of



of the Shop-Tax was still more apparent, as Time made its Grievance more fully known. By the Promotion of Lord Hood to the Board of Admiralty, his Seat in Parliament became vacant. The Question of the Shop-Tax was seized with the utmost Avidity by both Parties; Lord Hood was forward to display on his Colours and Favours, as well as in his Address to the Electors, his Abhorrence of, and Opposition to, the Tax, preferring rather openly to oppose the Administration upon this favourite Measure than to owe his Election to them by a silent Acquiescence or by defending it.

Notwithstanding his Lordship's former popularity, his general unexceptionable Character, and his Attention (which did not appear to be questioned) to the local Interests of the City of Westminster, it is well known he lost his Election, and it is as generally believed that the Shop-Tax was the efficient Cause;—the Electors not thinking it safe to repose their Confidence in any Representative closely attached to a Minister, who had affixed such a grievous and oppressive Burthen upon them. But, if Lord Hood and his

Friends were anxious to avail themselves of any Credit which his Lordship's Conduct on the Subject of the Shop-Tax might obtain for him, the Party in Opposition was still more zealous in displaying their Sentiments in Favour of the Repeal of a Measure, which had rendered even those Persons, in any Degree connected with its Authors, odious and unpopular. — For this Purpose, after the Election had lasted Ten Days, and its Fate pretty clearly decided, a very considerable Number of the Honourable Members of the House of Commons attended a Meeting of the Shopkeepers of Westminster, and voluntarily pledged themselves to make the Repeal of the Shop-Tax the Term of their Connection with any Administration whatever. Lord Hood and his Friends were also present at the Meeting; and, though they objected to the Expediency of binding themselves unconditionally to a Measure of so forcible a Nature, yet Lord Hood and Mr. Beaufoy both stated their strong Disapprobation of the Tax, and Mr. Addington, another Friend of his Lordship, who was the principal Speaker on that Side the Question, professed he knew not how he should act on a future Occasion, while he acknowledged he

he had hitherto voted for the Continuance of the Tax, in direct Opposition to the Requests and Instructions of his Constituents, from a Conviction that a Money-Bill ought to be supported.

The Opposition of Lord Hood and his Friends, however, did not prevent an Engagement being entered into ; which was immediately signed by Mr. Fox, Lord John Townshend, Lord G. H. Cavendish, Lord John Russell, Mr. Sheridan, Lord Robert Spencer, Mr. Fitzpatrick, Mr. G. Damer, Lord Ludlow, Lord Duncannon, Mr. L. Damer, Mr. Hare, Sir James Erskine, Mr. Payne, Mr. St. John, Lord Inchiquin, Mr. Adam, Lord Gallway, Mr. Courtenay, Sir Watkin Lewes, Mr. Beckford, Mr. Francis, Mr. Colhoun, Mr. Dudley Long, and Mr. Walpole.

This Measure, as might well be expected from the violence of Party which prevailed at that Juncture, was severely arraigned ; it was termed an Election Manœuvre, and a Scheme to delude the Populace ; but, it is difficult to conceive that such a Number of Gentlemen should be brought together for a mere Election Manœuvre,

at



at a Period, too, when it did not appear that the Candidate, whom they might wish to serve, stood in Need of any desperate Measure to promote his Success.

It has also been said, that the Sacrifice was not great, there not being much Probability of the Names in that List forming any Junction with the present Administration; though this may undoubtedly be true of some of the Gentlemen contained in it, yet, considering the fluctuating State of public Affairs, it can scarcely be possible, that the illustrious Houses of Cavendish, Russell, and Spencer, should for ever be excluded from any Change, either total or partial, which Time may bring about in his Majesty's Ministers. To argue, that this Engagement, solemnly entered into and signed by the Parties concerned, would be broken through, is casting a Stigma on the Character and Honour of a List, which there is no Ground, from their past Conduct, to justify.

In this State the Opposition to the Tax remains  
at the Close of the Year 1788; every Day adding  
fresh

fresh Proofs of the Inequality and Injustice of the Principle on which this Assessment is framed, and furnishing additional Reasons for its Abolition. What Probability there is of prevailing on the present Chancellor of the Exchequer voluntarily to abandon the Measure is most certainly known by those who are immediately connected with him. It has been publicly said, that his best Friends in Administration had advised him to substitute a less objectionable one in its Place, but that it was a favourable Resource with him, and what he has determined not to relinquish. It is pretty clear, if the List printed in the public Papers can have any Dependence placed on it, that, in the Division of 1787, some honourable Members, whose near Relations form a very distinguished Part of Administration, were Friends to the Repeal. The Event of the Westminster Election must have made the Sentiments of the Public pretty apparent on the Question, and the Detestation of the Tax is not confined to that City, but has extended over every Part of the Kingdom.

The Rejection of Lord Hood, it is asserted, will be followed by a similar Conduct in other  
Cities

Cities and Boroughs, if the Burthen of the Shop-Tax still continue to oppress the Inhabitants

Blackstone, in his Commentaries, B. I. C. 2, on the Rights of Persons, says, " A legislative Assembly, which is sure to be separated again, (whereby its Members will themselves become private Men, and subject to the full Extent of the Laws which they have enacted for others,) will think themselves bound in Interest as well as Duty to make only such Laws as are good."

It happens somewhat unfortunately, that, at a Dissolution of Parliament, the Members do not so far become private Persons as to be subject to this Law; but they may still find it their Interest to regard the Rights and Privileges of the meanest Citizen. If the Chancellor of the Exchequer was well founded in his first Idea of the Tax, all the Cities and Towns, who have petitioned against it, must be in an Error; but he has himself abandoned his Principle, acknowledged that it might bear hard upon some Shopkeepers, and came forward with a Modification for their Relief. Are the Objections to the Tax in the smallest Degree removed by this Modification, or is there



there one Person at this Moment who thinks the Tax more equitable by taking Three-pence in the Pound from the Assessment of such Persons as scarcely felt the Oppression? Enough has been said, by many Writers on the Subject, to convince the Public, that it is the high-rented Trader in the middle Station of Life who suffers most from the Severity of this Law;—that Trader, who, of all others, perhaps, needs the fostering and encouraging Hand of the Legislature;—he, who is called out to bear the most laborious and most unprofitable Offices in Behalf of the Public; who, being the only responsible Man, sustains much more than his Proportion of every Demand which is made by the State. In Truth, this Class of Traders, being fixed and permanent on one Shop, the Means of their Trade being apparent, and the Rent of their Dwellings easily known, have been the Reasons urged (notwithstanding their former heavy Burthens) for taxing them rather than any other Description of Traders whose Business is not so openly and visibly transacted.

It is worthy of Observation, that, since the first Year of the Imposition of the Shop-Tax, no

E Person

Person whatever has come forward to defend it, no Writer on Behalf of Administration has offered any Arguments in Extenuation, and the Chancellor of the Exchequer has been left alone in the House of Commons to combat the strong Cases and Reasons urged for its Repeal.

It is somewhat surprising that any Attempt should be made to defend the Shop-Tax by its Similarity to the Receipt-Tax, which is asserted to be a partial and unequal Tax; for, without entering into the different Principle on which they are framed, it does not warrant a Conclusion, that, because there may be Objections in the Minds of many Persons to one Tax, another, which has no Kind of Relation to it, is therefore just and proper. It is the Principle of the Shop-Tax which has ever formed the strong Ground of Opposition to it, selecting one Description of Persons from the general Mass of the Community for the Purpose of contributing to the Exigences of Government, not in Proportion to their Wealth or Ability, but under the accidental Circumstances of their House-Rent alone,

Thus, for the paltry Revenue of sixty Thousand Pounds (a Sum, which, in the Account of  
the

the Income and Expenditure of the Nation, may be considered as a mere Drop of the Bucket) is a System of Taxation established that leads the Country at large, and foreign Nations, to form a miserable Idea of the financial Resources of that State, which is obliged, in a Time of Peace and apparent national Prosperity, to draw its Supplies by a Method, at once oppressive and unproductive. A more pleasing Prospect is, however, holden up to the View of the Public, by a Report, very prevalent, that this Mode of Taxation is to be abandoned. It is said, that two Noblemen, nearly connected with that City which has been lately peculiarly distinguished in Opposition to the Shop-Tax, and in the Habits of close Intimacy with the Right Honourable Gentleman at the Head of the Exchequer, will, at the Meeting of Parliament, rise, with his Concurrence, to move for and second the Bill for the Relief of the Shopkeepers; and it has also been said, that Gentleman will yield the Honour to no Person whatever; that, as he has encountered the Unpopularity and Odium of the Measure, he has a Claim to the Credit which may result from its Abolition. It is submitted to the Consideration of the Shopkeepers, how far they can depend on a Report,



as yet unauthenticated, and whether it may not be assiduously circulated with a View to lull them into a State of Supineness and Inactivity. It may, however, amongst the Reasons for crediting the Report, be remarked, that Lord Hood, who now occupies a Place in Administration, under the immediate Appointment and in close Connexion with the Minister, has declared himself most decidedly averse to the Principle of the Shop-Tax, and determined to use his utmost Endeavours, in every Situation, to obtain a Repeal. This has not, heretofore, been the Language of Gentlemen holding Stations of even inferior Power and Rank in Administration. It has been before observed, that Mr. Addington, at a public Meeting in Westminster, after confessing that he had hitherto always voted in Support of the Tax, stated, that he did not know what his Conduct might be on a future Occasion; which implied at least some Inclination to relax on the Subject, if there were an Intention on the Part of Administration of giving Way in the ensuing Session.

The Shopkeepers have never attempted, by Clamour or Disorder, to impede the Operations of Government, or to resist the Law of the Land;  
they

they choose rather to make a decent and manly Appeal to the Legislature, to represent the Hardships they sustain, and the Injury the Community must suffer, by establishing a new System of personal Taxation; this Conduct has procured Advocates more powerful and respectable than any Question of this Nature ever met with before, and cannot fail, at some Period, of insuring Success.

It is the Doctrine of Financiers, in the present Day, that Trade is the most fruitful Subject of Taxation. If, then, Trade be devoted, let not Retail Traders be the Victims. Let the Revenue be benefited by equal, just, and fair, Duties, and not by rigorous Exactions upon the private Property and hard-earned Gains of Shopkeepers. It can only be a weak Mind which refuses to yield to Conviction; for, a strong one will always glory in pursuing the Dictates of Justice and Humanity, to whatever Retractions of Error they may lead. The Abolition of the Shop-Tax is a Claim not only of Individuals, but of the Public at large.—In the Words of a noble Author\*

\* Lord Saltoun.

on another Occasion—" Let it not be imagined,  
 " that the Refusal of Justice, to one Order of  
 " Men, is to those, who are in the full Enjoyment  
 " of their Rights, a Matter of Indifference: Exam-  
 " ple has a wonderful Power of Multiplication.—  
 " Depart from the Spirit of our Constitution in  
 " one Instance, and you have a Pretext for de-  
 " parting from it in another.—In Proportion as  
 " Ideas of disfranchising and oppressing any Class  
 " of Men becomes familiar, in that Proportion  
 " are new Avenues opened for the Exercise of  
 " Justice, Faction, and Tyranny. — Every Act  
 " of Justice on the other Hand, but more espec-  
 " ally every Reparation of Injustice, is an Homage  
 " paid to the Genius of Freedom, and adds fresh  
 " Vigour to our political System."

THE END.



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